



# Belleville Enterprise Zone Sales Tax Exemption Amended

## Informational Bulletin

May 2000

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Director of Revenue

For information  
or forms...

- ◆ Call us at:  
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To:

Building-Materials Retailers Located within the  
Corporate Limits of the City of Belleville

Effective **March 1, 2000**, The Illinois Department of Commerce and Community Affairs has approved an ordinance to amend the sales tax exemption and expand the boundaries of the Belleville Enterprise Zone.

What sales qualify for an  
enterprise zone  
exemption?

For a sale to qualify for an enterprise zone exemption from state and local taxes, the following conditions must be met:

- ◆ The retailer making the sale must be located within the corporate limits of the city of Belleville.
- ◆ The sale must consist of building materials that will be incorporated into real estate located within the Belleville Enterprise Zone by means of remodeling, rehabilitation, or new construction.
- ◆ A building permit is issued for the construction.
- ◆ The building project must be approved by the Belleville Enterprise Zone administrator.

What documentation must I maintain in my books and records for each sale?

For each sale, the purchaser must provide the retailer with the following:

- ◆ a signed and dated statement by the purchaser
  - certifying that the building materials are being purchased for incorporation into real estate located in the enterprise zone and
  - indicating the address of the real estate in the enterprise zone into which the building materials will be incorporated, the name of the enterprise zone, and a description of the building materials being purchased (see the reverse side for an example of a Purchaser's Statement)
- ◆ proof that a building permit has been issued for the construction
- ◆ a copy of the Belleville Enterprise Zone administrator's certificate of approval for the project

How do I claim an  
exemption?

To claim an enterprise zone exemption, the retailer must

- ◆ report gross receipts from these sales on Line 1 of Form ST-1, Sales and Use Tax Return, and
- ◆ write the deductions on Line 12 of the ST-1 Worksheet for Line 2.

**Purchaser's Statement**

I certify that the building materials purchased under invoice number \_\_\_\_\_  
(described below) are being purchased for incorporation by remodeling, rehabilitation, or  
new construction into real estate located at \_\_\_\_\_, a  
location in the Belleville Enterprise Zone. Address of real estate

Description of building materials cited above:

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\_\_\_\_\_  
Signature of purchaser

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Date